FISCAL NOTE

SB 1775 - HB 1784

March 2, 2001

SUMMARY OF BILL: Current alcoholic beverage tax law defines "hotel" to include bed and breakfast establishments with 6 rooms for sleeping accommodations, a seating capacity of 25 people at tables, and a business conference center. The bill would change the 6 room requirement to a 2 room requirement.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant

Increase Local Govt. Revenues - Not Significant

Estimate assumes that the number of bed and breakfast establishments meeting all the criteria in the bill would be small, and that the increased tax collections by state and local governments would not be significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

James a. Lovenzo